

**SPECIAL ISSUE**

*Kenya Gazette Supplement No. 123 (National Assembly Bills No. 28)*



REPUBLIC OF KENYA

**KENYA GAZETTE SUPPLEMENT**

**NATIONAL ASSEMBLY BILLS, 2026**

**NAIROBI, 19th May, 2026**

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SPECIAL ISSUE

Kenya Gazette Supplement No. 177 (National Assembly Bill No. 2028)



REPUBLIC OF KENYA

# KENYA GAZETTE SUPPLEMENT

NATIONAL ASSEMBLY BILL NO. 2028

NAIROBI, 19th May, 2010

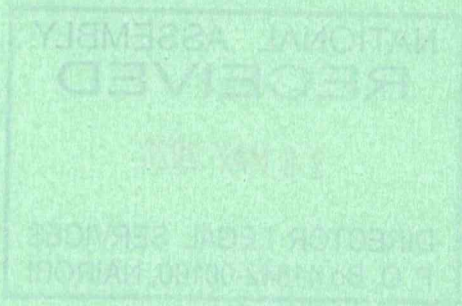
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**THE KENYA REVENUE AUTHORITY  
(AMENDMENT) BILL, 2026**

**A Bill for**

**AN ACT of Parliament to amend the Kenya Revenue Authority Act; and for connected purposes**

**ENACTED** by the Parliament of Kenya, as follows—

- |  |  |
|--|--|
| 1. This Act may be cited as the Kenya Revenue Authority (Amendment) Act, 2026.                               | Short title.                                 |
| 2. Section 7 of the Kenya Revenue Authority Act (in this Act referred to as the “principal Act”) is amended— | Amendment of section 7 of Cap 469.           |
| (a) in subsection (1) by deleting the words “other than an <i>ex-officio</i> member”;                        |  |
| (b) in subsection (1) by deleting the words “other than an <i>ex-officio</i> member”.                        |  |
| 3. Section 8 of the principal Act is amended by deleting the words “other than an <i>ex-officio</i> member.  | Amendment of section 8 of Cap 469.           |
| 4. The First Schedule to the principal Act in Part II—   | Amendment to the First Schedule to Cap. 469. |
| (a) by deleting paragraph 10 and substituting therefor the following new paragraph—                          |  |
| 10. The Standards Levy Order, 2025;  |  |
| (b) by deleting paragraph 12 and substituting therefor the following new paragraph—                          |  |
| 12. The Sugar Act.   |  |
| (c) by inserting the following new paragraph immediately after paragraph 15—                                 |  |
| 16. The Retirements Benefits Authority Act.  |  |

KIMANI ICHUNG'WAAH

Leader of Opposition

**MEMORANDUM OF OBJECTS AND REASONS**

The object of this Bill is to amend the Kenya Revenue Authority Act.

**Clause 1** of the Bill provides for the short title of the Act.

**Clause 2** of the Bill amends section 7 of the Kenya Revenue Authority Act to delete the term “ex-officio” as the term is no longer applicable to the current composition and structure of the Board and the Authority’s operations.

**Clause 3** of the Bill amends section 8 of the Kenya Revenue Authority Act to delete the term “ex-officio” as the term is no longer applicable to the current composition and structure of the Board and the Authority’s operations.

**Clause 4** of the Bill amends Part II of the First Schedule to the Kenya Revenue Authority Act to include the Retirements Benefits Authority Act, Cap 197 in Part II of the First Schedule to the Act and to delete the reference to the Standards Levy Order, 1990 (L.N. 267 of 1990) and replace with the Standards (Standards Levy) Order of 2025 (Legal Notice 136 of 2025) and to delete the reference to the Sugar Act (repealed) and replace with the Sugar Act, 2024.

**Statement on the delegation of legislative powers and limitation of fundamental rights and freedoms**

The Bill neither delegates legislative powers to the Cabinet Secretary nor does it limit any fundamental rights or freedoms.

**Statement on how the Bill concerns County Governments**

The Bill does not concern County Governments as it does not affect the functions and powers of County Governments as set out in the Fourth Schedule to the Constitution.

**Statement of the Bill as a money Bill within the meaning of Article 114 of the Constitution**

The Bill shall not occasion additional expenditure of public funds and is not a Money Bill within Article 114 of the Constitution.

Dated the 12th May, 2026.

**KIMANI ICHUNG’WAH,**  
*Leader of Majority Party.*

*Section 7 of Cap. 469, which the Bill proposes to amend—*

**7. Tenure of office of Chairperson and members**

(1) A member of the Board, other than an *ex officio* member—

- (a) shall hold office on such terms and conditions including remuneration as are specified in his instrument of appointment, and for a period not exceeding three years; and
- (b) shall be eligible for re-appointment for one further term of three years.

(2) A member of the Board, other than an *ex officio* member, may resign his office by written notification under his hand addressed to the Cabinet Secretary.

*Section 8 of Cap. 469, which the Bill proposes to amend—*

**8. Termination of appointment of Chairperson and members**

The appointment of a member, other than an *ex officio* member, may be terminated, in the case of the Chairperson, by the President, and in the case of any other member, by the Cabinet Secretary, on any of the following grounds—

- (a) for his inability to perform the functions of his office by reason of mental or physical infirmity;
- (b) if he is declared or becomes bankrupt or insolvent;
- (c) if he is convicted of a criminal offence and sentenced to a term of imprisonment of not less than six months;
- (d) if, without reasonable cause to the satisfaction of the Cabinet Secretary, he is absent from six meetings of the Board in any financial year;
- (e) if in any particular case, he fails to comply with the provisions of section 9;
- (f) for such other sufficient cause as the Cabinet Secretary may, by notice in the *Gazette*, specify.

*Part II of the First Schedule to Cap. 469, which the Bill proposes to amend—*

**FIRST SCHEDULE**

**WRITTEN LAWS RELATING TO REVENUE**

**Part II**

1. The Traffic Act (Cap. 403).
2. Spent.
3. The Second-Hand Motor Vehicles Purchase Tax Act (Cap. 484).
4. The Civil Aviation Act (Cap. 394).
5. The Widows' and Children's Pensions Act (Cap. 195).
6. The Parliamentary Pensions Act (Cap. 196).
7. The Gambling Control Act (No. 14 of 2025).
8. The Stamp Duty Act (Cap. 480).
9. The Horticultural Crops Development Authority (Imposition of Fees and Charges) Order, 1995 (L.N. 225 of 1995).
10. The Standards Levy Order, 1990 (L.N. 267 of 1990).
- 10A. The Industrial Training Act (Cap. 237).
11. The Government Lands Act (Cap. 280).
12. The Sugar Act (No. 10 of 2001) (Repealed).
13. The National Social Security Fund Act (Cap. 258).
14. Public Finance Management Act (Cap. 412A).
15. The Affordable Housing Act, 2024.

